

BOARD OF SUPERVISORS
COUNTY OF YORK
YORKTOWN, VIRGINIA

Ordinance

At a regular meeting of the York County Board of Supervisors held in the Board Room, York Hall, Yorktown, Virginia, on the ____ day of ____, 2004:

Present

Vote

Thomas G. Shepperd, Jr., Chairman
James S. Burgett, Vice Chairman
Walter C. Zaremba
Sheila S. Noll
Kenneth L. Bowman

On motion of _____, which carried ____, the following ordinance was adopted:

AN ORDINANCE TO AMEND SECTIONS 21-41, 21-42, AND 21-44 OF THE YORK COUNTY CODE, TO INCREASE THE REAL ESTATE TAX EXEMPTION FOR ELDERLY AND DISABLED PERSONS BY INCREASING THE MAXIMUM ALLOWABLE HOUSEHOLD INCOME FOR QUALIFYING INDIVIDUALS FROM \$30,900 TO \$50,000 FOR ONE ELIGIBLE OWNER AND FROM \$35,350 TO \$50,000 FOR TWO ELIGIBLE OWNERS; BY INCREASING THE MAXIMUM EXCLUDABLE INCOME OF RELATED PERSONS IN THE SAME HOUSEHOLD FROM \$6,500 TO \$10,000; BY INCREASING THE EXCLUSION OF INCOME FOR DISABLED INDIVIDUALS FROM \$7,500 TO \$10,000; BY INCREASING THE EXCLUDABLE NET VALUE OF THE RESIDENTIAL DWELLING AND LAND FROM \$100,000 TO \$200,000; AND BY INCREASING THE MAXIMUM EXCLUSION FROM NET WORTH FOR A DWELLING AND LAND FROM 1 ACRE TO 10 ACRES, AS AUTHORIZED BY SECTION 58.1-3211 OF THE CODE OF VIRGINIA

WHEREAS, eligible persons in York County who are over sixty-five years of age or permanently and totally disabled are now at least partially exempt from the payment of real estate taxes on their home by Section 58.1-3211, Code of Virginia; and

WHEREAS, it is the purpose of the Board to take advantage of the liberalized provisions effected by amendments to the Code of Virginia in order to increase the

benefit to eligible citizens of the County, and to make certain technical amendments to the County Code provisions relating to this exemption program;

NOW, THEREFORE, BE IT RESOLVED by the York County Board of Supervisors this ____ day of _____, 2004, that effective with the 2005 Tax Year, Sections 21-41, 21-42 and 21-44, of the York County Code, be, and they are hereby amended to read and provide as follows:

Sec. 21-41. Definitions.

For the purpose of this article, the following words and phrases shall have the meanings respectively ascribed to them by this section:

Affidavit. The tax exemption affidavit provided for in this article.

Commissioner of the revenue. The commissioner of the revenue of the county or his duly authorized deputies or agents.

County assessor. The county assessor of the county or his duly authorized deputies or agents.

Dwelling. The building or mobile home owned or partially owned by an occupied as the sole residence of the person claiming exemption under this article, including up to ten (10) acres of land on which it is situate.

Exemption. Permanent relief from liability for the taxes of the county, according to the provisions of this article.

Mobile home. An industrialized building unit constructed on a chassis for towing to the point of use and designed to be used, without a permanent foundation, for continuous year-round occupancy as a dwelling; or two (2) or more such units separately towable, but designed to be joined together at the point of use to form a single dwelling, and which is designed for removal to and installation or erection on other sites.

Permanently and totally disabled. Unable to engage in any substantial gainful activity by reason of any medically determinable physical or mental impairment or deformity which can be expected to result in death or can be expected to last for the duration of such person's life.

Taxable year. The calendar year from January first through December thirty-first for which exemption is claimed under this article.

Sec. 21-42. Authorized; maximum amount.

Tax exemption is provided for the dwelling of qualified property owners who are not less than sixty-five (65) years of age or who are permanently and totally disabled and who are otherwise eligible according to the provisions of this article. Persons qualifying for exemption are deemed to be bearing an extraordinary tax burden on the property described in this article, in relation to their income and financial worth. Persons qualifying for and claiming exemption under this article shall be exempt from the amount of taxes assessed against such property, as determined by the following chart:

<i>Total Combined Income as determined Pursuant to section 21-44</i>		<i>Amount of Exemption</i>
1 Eligible Owner	2 or more Eligible Owners	
Less than \$19,550.00	Less than \$22,350.00	100%
\$19,550.00 to \$29,700.00	\$22,350.00 to \$31,567.00	An amount not to exceed \$600.00
\$29,700 to \$39,850.00	\$31,567.00 to \$40,784.00	An amount not to exceed \$420.00
\$39,850 to \$50,000	\$40,784.00 to \$50,000.00	An amount not to exceed \$300.00

(Ord. No. 02-1(R), 1/15/02; Ord. No. 04-1, 2/3/04)

Sec. 21-44. General perquisites to grant.

Exemption shall be granted to eligible persons subject to the following requirements:

- (a) A dwelling jointly held by a husband and wife may qualify if either spouse is sixty-five (65) or over or who is permanently and totally disabled.
- (b) The dwelling is occupied as the sole residence of the person or person(s) claiming exemption; provided, however, that the residence of persons, who are otherwise qualified for tax exemption under this article, for extended periods of time in hospitals, nursing homes, convalescent homes or other facilities for physical or mental care shall not be construed to mean that the real estate for which exemption is sought has ceased to be the sole dwelling of such persons during extended periods of other residence, unless such real estate is used by or leased to others

for consideration.

- (c) The eligible person(s) occupying such dwelling and owning title thereto is/are not less than sixty-five (65) years of age on December thirty-first of the year immediately preceding the taxable year or is/are determined to be totally and permanently disabled not later than December thirty-first of the year immediately preceding the taxable year.
- (d) The total combined income during the immediately preceding calendar year, from all sources, of the owner of the dwelling living therein and the owner's relatives living in the dwelling does not exceed fifty thousand dollars (\$50,000.00).; provided, however, that the first ten thousand dollars (\$10,000.00) of each relative, other than spouse, of the owner who is living in the dwelling, and the first ten thousand dollars (\$10,000.00), or any portion thereof, of any income received by an owner who is permanently disabled shall not be included in such total.
- (e) The net combined financial worth, including equitable interests, as of December thirty-first of the immediately preceding calendar year, of the owners, and of the spouse of any owner, excluding the value of the dwelling and the land, not exceeding ten (10) acres, upon which it is situated, does not exceed two hundred thousand dollars (\$200,000.00). The value of furnishings, such as furniture, household appliances and other items typically used in a home, shall also be excluded from the net combined financial worth of such owner.
(Ord. No. 02-1(R), 1/15/02; Ord. No. 04-1, 2/3/04)